

# Town of LaFayette

## 2025 Annual Budget



Derek Steffen, Chairman  
A G. Shaw, Supervisor I  
Greg Reesman, Supervisor II

Lafayettewcwi.gov  
N5573 Bowers Road  
Elkhorn, WI 53121

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## Overall Budget Summary

The Town’s budget for 2025 has focused on road construction and repair and funding increasing fire and EMS costs. The Town Board has been working on a Roads Maintenance Schedule and part of that schedule is to start repairing roads that have needed repairs for several years. While revenue has not significantly increased, the Town has been able to reduce expenditures to help fund road improvements.

Below is the budget that was approved by the Town Board on November 13, 2024, following a public hearing on the same date.

<b>SUMMARY OF 2025 PROPOSED BUDGET</b>				
		2024 APPROVED BUDGET	2025 PROPOSED BUDGET	% CHANGED
<b><u>REVENUES</u></b>				
Taxes	\$	991,180	\$ 999,402	.83%
Intergovernmental Revenue		224,330	228,175	
Licenses, Permits, Fees		25,240	31,178	
Public Charge for Services		145,746	213,265	
Other		18,838	9,600	
Budget Surplus/Funds Transfer*		260,000	463,320	
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,665,334</b>	<b>\$ 1,944,940</b>	<b>5.43%</b>
<b><u>EXPENDITURES</u></b>				
General Government	\$	205,893	\$ 202,602	
Public Safety		519,723	420,611	
Public Works - Transp & Safety		710,803	1,202,703	
Conservation and Development		1,300	1,300	
Capital Outlay		185,891	76,000	
Debt Service Fund		41,724	41,724	
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>1,665,334</b>	<b>\$ 1,944,940</b>	<b>16.79%</b>

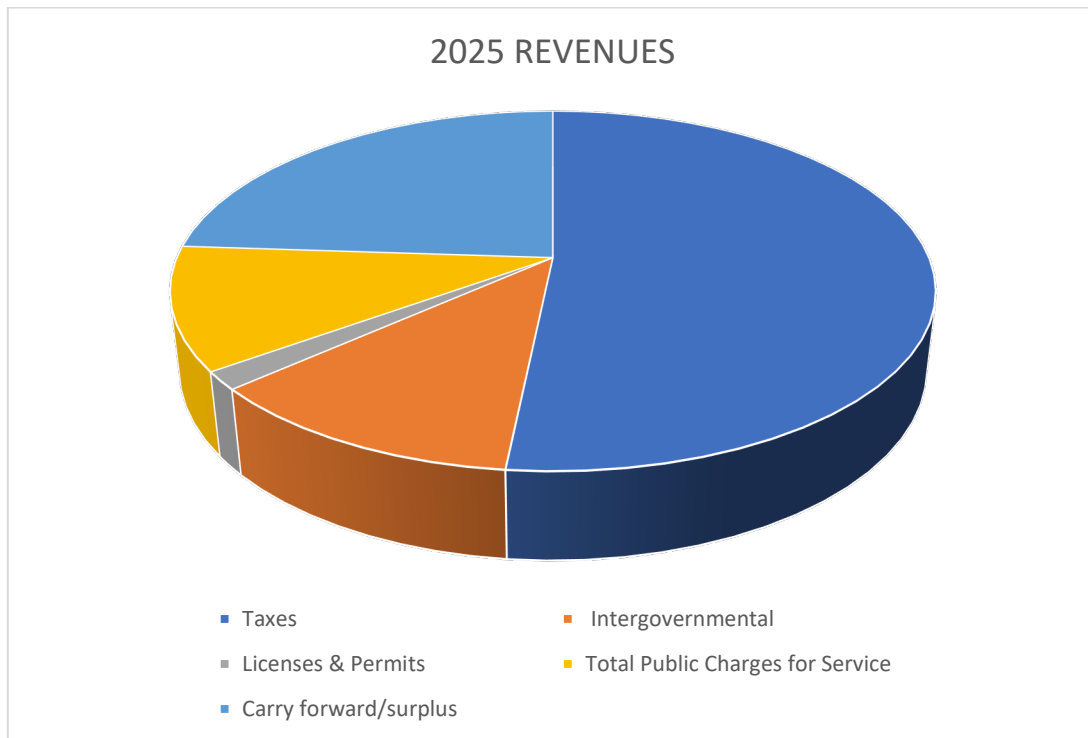
## Revenue Summary

The Town's \$962,096 property tax levy is 65% of the total \$1,481,620 in revenue for the Town. While most revenue sources are planned to stay flat or slightly increase in the 2025 fiscal year, two categories are worthy of note due to significant changes.

The first change was a significant increase in Shared Revenue from the Department of Revenue that started in 2024. Due to a budget surplus at the State level and Act 12, the Town will again see an increase of 324% in Shared Revenue which equates to an additional \$64,942, for a total of \$84,988.

The second revenue change is in motel room tax. Up until 2024, the Town did not have a designated tourism entity and most funds from room tax was used towards construction of the new Town Hall. The Town is looking into partnering with neighboring municipalities to form a tourism commission in 2025. Once created, 70% of motel room tax will be forwarded to the commission, per Wisconsin Statutes, and the 2025 budget anticipates that.

A final note is the use of funds that were being set aside for the Elkhorn Area Fire Department to purchase a new fire truck. The Town Board decided to reallocate those funds into road construction with the 2025 budget and borrow the funds needed for the truck.



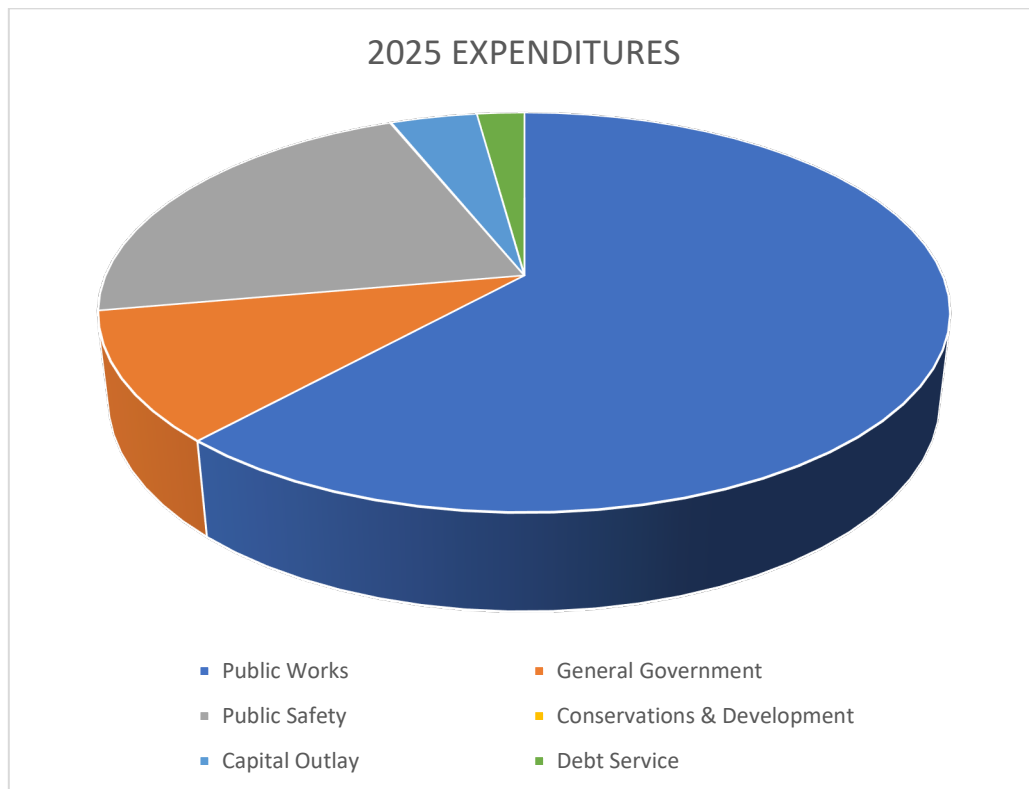
<b>2025 REVENUES BUDGET</b>				
	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
<b>TAXES 41000</b>				
TAX LEVY FOR 2024 BUDGET 41110	954,111	954,111	954,111	962,096
Managed Forest Land Tax Program 41150	2,069	104	2,069	104
Motel Room Tax 41210	35,000	26,416	35,000	30,000
Personal Property Aid 41900 (new)	-	-	150,000	7,202
<b>Total Taxes</b>	<b>991,180</b>	<b>980,631</b>	<b>1,141,180</b>	<b>999,402</b>
<b>INTERGOVERNMENTAL 43000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
<b>SHARED REVENUES 43410</b>				
Shared Revenue Aid 43411	84,988	12,771	84,988	87,076
Personal Property Aid 43412	3,247	3,247	3,247	-
Exempt Computer Aid 43413	29		29	29
Municipal Services Aid 43414	300	262	262	262
Fire Insurance 2% 43420	12,500	17,646	17,646	17,646
General Transportation Aid 43531	118,902	89,176	118,902	118,902
Recycling Grant 43545	3,700	3,768	3,768	3,700
DNR Aid in Lieu of Taxes 43620	560	-	560	560
DNR Managed Forest Land 43650	104	-	-	-
Other Grants 43690	-	-	330	-
<b>Total Intergovernmental</b>	<b>224,330</b>	<b>126,870</b>	<b>229,732</b>	<b>228,175</b>
<b>LICENSES &amp; PERMITS 44000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
<b>BUSINESS &amp; OCCUPATIONAL LICENSES 44100</b>				
Alcohol Licensing 44101	2,500	3,086	3,086	2,500
Operator Licenses 44102	3,500	4,560	4,620	600
Cigarette Licenses 44103	200	200	200	200
Fireworks 44104	1,500	1,578	1,578	1,578
Dog Licenses 44200	600	685	625	200
Driveway Permits (not used in 2024)				
Building Permits & Related 44300	15,040	60,520	62,735	25,000
Zoning Fees 44400	1,500	860	1,160	600
Other Regulatory Permits (Driveway/ROW) 44900	400	450	750	500
<b>Total Licenses &amp; Permits</b>	<b>25,240</b>	<b>71,939</b>	<b>74,754</b>	<b>31,178</b>
<b>PUBLIC CHARGES FOR SERVICE 46000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
General Government 46100	500	15,336	15,441	500
Fire Protection (911 Signs Installed) 46290	500	-	400	400
Street Lighting 46321	4,599	5,386	5,386	4,600
Curbside Garbage 46420 (820)	95,258	98,107	98,107	118,080
Curbside Recycling 46435 (820)	44,014	38,211	38,211	88,560
Cemeteries 46540	-	-	-	250
Cobb Road City ELK Mntn Agreement 46399	875		875	875
<b>Total Public Charges for Service</b>	<b>145,746</b>	<b>157,040</b>	<b>158,420</b>	<b>213,265</b>
<b>MISCELLANEOUS 48000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
Interest 48110	18,838	64,439	74,439	9,600
Sale of HWY equip/property 48303	-	-	400	-
<b>Total Miscellaneous</b>	<b>18,838</b>	<b>64,439</b>	<b>74,839</b>	<b>9,600</b>
<b>TOTAL REVENUE</b>	<b>1,405,334</b>	<b>1,400,919</b>	<b>1,678,925</b>	<b>1,481,620</b>
<i>Budget Surplus/Carry Forward 11000</i>	<i>260,000</i>		<i>260,000</i>	<i>463,320</i>
<b>TOTAL AVAILABLE FUNDS</b>	<b>1,665,334</b>		<b>1,938,925</b>	<b>1,944,940</b>

## Expenses Summary

Combined expenditures are budgeted at \$1,944,940. In 2023 and 2024 the Town spent a large portion of its budget on road repair and will continue to focus on repairing roads as well as following a road maintenance schedule to extend the life of roads in 2025. Construction of a new Town Hall on Bowers Road was completed in 2025 using ARPA funds, funds set aside from motel room tax, and the sale of the former Town Garage, as well as interest earned on the town's money market account.

## Reserve Capacity

In the past the Town has not maintained a General Fund Reserve account to ensure the Town's ability to meet unforeseen emergency needs, unanticipated revenue shortfalls and/or unexpected increases in operating expenses. Following recommendations from the Governmental Accounting Standards Board (GASB) and the Wisconsin Towns Association, the Town seeks to create a reserve capacity equal to approximately 3 months of operating expenses or 30% of annual operating expenses. In 2024 \$150,000 was set aside to achieve this capacity and in 2025 another \$30,000 will be added to this fund, creating a fund that supports 2 months of operating expenses.



2025 EXPENDITURES BUDGET				
	2024 Budget	Through 9/30	2024 Projected	2025 Budget
<b>GENERAL GOVERNMENT 51000</b>				
Town Board 51100	13,170	11,282	13,170	15,000
Legal Services 51300	3,000	1,875	3,000	3,000
<b>GENERAL ADMINISTRATION 51400</b>				
Clerk-Treasurer 51401	76,440	55,729	76,440	82,184
Training & Member dues 51405	1,700	344	1,700	2,000
Elections 51408	20,000	6,548	20,000	7,063
<b>FINANCIAL ADMINISTRATION 51500</b>				
Financial Specialist 51505	14,988	1,858	1,858	-
Assessor 51510	25,000	17,276	25,000	25,000
Auditor 51520	11,000	11,275	11,275	14,700
DOR Assessment fee 51530	155	155	155	155
Town Hall Utility & Maint. 51540	5,000	1,261	2,000	2,500
Board of Review Pay 51515	300	-	300	300
Insurance 51938	4,000	3,849	3,849	5,200
Insurance - Roads 51932	14,000	8,828	8,828	11,000
<b>OTHER GENERAL GOVERNMENT 51980</b>				
Office Expenses 51981	12,340	9,587	22,587	28,000
Website 51983	1,800		1,383	1,500
IT Services 51985	3,000	666	3,000	5,000
<b>General Government</b>	<b>205,893</b>	<b>130,533</b>	<b>194,545</b>	<b>202,602</b>
<b>PUBLIC SAFETY 52000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
Fire Protection 52200				
Elkhorn 52202	310,455	142,564	310,455	259,515
East Troy 52204	9,216	3,000	6,000	6,000
2% Fire Dues Paid to Depts. 52210	12,500	17,646	17,646	17,646
Ambulance/EMS 52300				
Elkhorn 52302	105,532	39,556	105,532	89,000
East Troy 52304	56,320	17,500	29,000	29,000
Building Inspector Contract 52400	25,000	50,572	47,051	18,750
911 Signs 52609	200	128	128	200
Drug Program 52900	500	-	-	500
<b>Public Safety</b>	<b>519,723</b>	<b>270,966</b>	<b>515,812</b>	<b>420,611</b>
<b>PUBLIC WORKS 53000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
<b>ADMINISTRATION FOR STREETS 53100</b>				
Street Lighting 53101	4,700	2,642	3,700	4,700
<b>ROAD MAINTENANCE 53311</b>				
Public Works Supervisor 53312	120,530	70,381	120,530	128,093
Training & Meetings 53313	400	861	861	850
Part-time/Temp Staff 53314	15,000	5,940	15,000	15,000
Road Maintenance 53315	20,000	19,478	20,000	20,000
Equip Repair & Maint. 53316	25,000	13,907	25,000	25,000
Fuel 53317	15,000	8,761	15,000	15,000
Snow & Ice Control 53318	30,000	15,955	15,955	30,000
Signage 53319	1,500	2,555	2,555	1,500
Garage Main./Utilities 53320	7,000	3,334	6,000	7,000
Town Hall & Cemetery Mowing 53640	8,500	8,125	9,000	9,000
Road Construction 53315	323,874	317,540	317,540	735,000
Curbside Garbage 53620	95,258	61,063	95,258	120,960
Curbside Recycling 53635	44,041	22,834	44,041	90,600
<b>Public Works</b>	<b>710,803</b>	<b>553,376</b>	<b>690,440</b>	<b>1,202,703</b>
<b>CONSERVATION &amp; DEVELOPMENT 56000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
Plan Commission 56001	1,200	-	850	1,200
Zoning & Land Use 56002	100	-	-	100
<b>Conservations &amp; Development</b>	<b>1,300</b>	<b>-</b>	<b>850</b>	<b>1,300</b>
<b>CAPITAL OUTLAY 57000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
Tourism Commission/Entity	-	-	-	21,000
Elkhorn Fire 57220 2023 Vehicle Replace	7,239	7,239	7,239	-
Elk Fire/EMS 57220 2024 Radios	18,652	18,652	18,652	2,500
DPW Equipment 57324	10,000	10,000	10,000	22,500
Town Hall Construction 57140	-	-	-	-
General Fund Reserve 57190	150,000	150,000	15,000	30,000
<b>Capital Outlay</b>	<b>185,891</b>	<b>185,891</b>	<b>50,891</b>	<b>76,000</b>
<b>DEBT SERVICE 58000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
P&I: Highway Garage 58221	41,724	41,724	41,724	41,724
<b>Debt Service</b>	<b>41,724</b>	<b>41,724</b>	<b>41,724</b>	<b>41,724</b>
<b>TOTAL EXPENSES:</b>	<b>1,665,334</b>		<b>1,494,262</b>	<b>1,944,940</b>

## General Government Expenses

General government expenses include wages for the Town Board and Clerk-Treasurer. In addition, this category includes the assessor and auditor fees, and election and office expenses. Office expenses and IT services were increased to reflect the need for additional equipment at the new Town Hall as well as creating secure electronic document storage. Currently the need for a part-time Financial Specialist is being explored.

	2024 Budget	Through 9/30	2024 Projected	2025 Budget
<b>GENERAL GOVERNMENT 51000</b>				
Town Board 51100	13,170	11,282	13,170	15,000
Legal Services 51300	3,000	1,875	3,000	3,000
<b>GENERAL ADMINISTRATION 51400</b>				
Clerk-Treasurer 51401	76,440	55,729	76,440	82,184
Training & Member dues 51405	1,700	344	1,700	2,000
Elections 51408	20,000	6,548	20,000	7,063
<b>FINANCIAL ADMINISTRATION 51500</b>				
Financial Specialist 51505	14,988	1,858	1,858	-
Assessor 51510	25,000	17,276	25,000	25,000
Auditor 51520	11,000	11,275	11,275	14,700
DOR Assessment fee 51530	155	155	155	155
Town Hall Utility & Maint. 51540	5,000	1,261	2,000	2,500
Board of Review Pay 51515	300	-	300	300
Insurance 51938	4,000	3,849	3,849	5,200
Insurance - Roads 51932	14,000	8,828	8,828	11,000
<b>OTHER GENERAL GOVERNMENT 51980</b>				
Office Expenses 51981	12,340	9,587	22,587	28,000
Website 51983	1,800		1,383	1,500
IT Services 51985	3,000	666	3,000	5,000
<b>General Government</b>	<b>205,893</b>	<b>130,533</b>	<b>194,545</b>	<b>202,602</b>

## Public Safety Expenses

Public Safety, specifically Fire and Emergency Medical Services, continue to constitute a large portion of the budget. Also included in Public Safety are building inspection fees. The town board decided to fund future large equipment purchases for the Elkhorn Area Fire Department with General Obligation Debt and no longer sets aside funds for these items.

	2024 Budget	Through 9/30	2024 Projected	2025 Budget
<b>PUBLIC SAFETY 52000</b>				
Fire Protection 52200				
Elkhorn 52202	310,455	142,564	310,455	259,515
East Troy 52204	9,216	3,000	6,000	6,000
2% Fire Dues Paid to Depts. 52210	12,500	17,646	17,646	17,646
Ambulance/EMS 52300				
Elkhorn 52302	105,532	39,556	105,532	89,000
East Troy 52304	56,320	17,500	29,000	29,000
Building Inspector Contract 52400	25,000	50,572	47,051	18,750
911 Signs 52609	200	128	128	200
Drug Program 52900	500	-	-	500
<b>Public Safety</b>	<b>519,723</b>	<b>270,966</b>	<b>515,812</b>	<b>420,611</b>

## Public Works Expenses

Public Works expenses include a full-time Roads Supervisor, part-time/seasonal staff, and road construction/maintenance. In 2025, the majority of the Road Construction budget focuses on continuing work on Potter Road as well as maintaining other roads in the town.

Garbage and recycling expenses are included in the Public Works budget. The Town entered into a contract with ASDA Enterprises LLC for garbage and recycling collection starting January 1<sup>st</sup>.

<b>PUBLIC WORKS 53000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
<b>ADMINISTRATION FOR STREETS 53100</b>				
Street Lighting 53101	4,700	2,642	3,700	4,700
<b>ROAD MAINTENANCE 53311</b>				
Public Works Supervisor 53312	120,530	70,381	120,530	128,093
Training & Meetings 53313	400	861	861	850
Part-time/Temp Staff 53314	15,000	5,940	15,000	15,000
Road Maintenance 53315	20,000	19,478	20,000	20,000
Equip Repair & Maint. 53316	25,000	13,907	25,000	25,000
Fuel 53317	15,000	8,761	15,000	15,000
Snow & Ice Control 53318	30,000	15,955	15,955	30,000
Signage 53319	1,500	2,555	2,555	1,500
Garage Main./Utilities 53320	7,000	3,334	6,000	7,000
Town Hall & Cemetery Mowing 53640	8,500	8,125	9,000	9,000
Road Construction 53315	323,874	317,540	317,540	735,000
Curbside Garbage 53620	95,258	61,063	95,258	120,960
Curbside Recycling 53635	44,041	22,834	44,041	90,600
<b>Public Works</b>	<b>710,803</b>	<b>553,376</b>	<b>690,440</b>	<b>1,202,703</b>

## Conservation and Development

The Town Plan Commission is comprised of 6 resident members as well as the Town Chairman. The Plan Commission reviews applications for rezoning, conditional uses, variances, and property divisions, and makes recommendations to the Town Board for conditions on the applications. They are paid \$25 for each meeting they attend.

<b>CONSERVATION &amp; DEVELOPMENT 56000</b>	<b>2024 Budget</b>	<b>Through 9/30</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
Plan Commission 56001	1,200	-	850	1,200
Zoning & Land Use 56002	100	-	-	100
<b>Conservations &amp; Development</b>	<b>1,300</b>	<b>-</b>	<b>850</b>	<b>1,300</b>



## Capital Outlay

Capital Outlay are expenses that are committed to a specific project and provide benefits in 2025 as well as future years. The Town capitalizes purchases over \$5,000 with an estimated useful life greater than one year. These purchases are included in the Capital Outlay category (see below).

### Significant 2024 Capital project expenditure highlights:

\$21,000 – this represents 70% of room tax

\$22,500 – to purchase a new mower

\$30,000 – to bring the General Fund Reserve to \$180,000 or 2 months operating expenses

CAPITAL OUTLAY 57000	2024 Budget	Through 9/30	2024 Projected	2025 Budget
Tourism Commission/Entity	-	-	-	21,000
Elkhorn Fire 57220 2023 Vehicle Replace	7,239	7,239	7,239	-
Elk Fire/EMS 57220 2024 Radios	18,652	18,652	18,652	2,500
DPW Equipment 57324	10,000	10,000	10,000	22,500
Town Hall Construction 57140	-	-	-	-
General Fund Reserve 57190	150,000	150,000	15,000	30,000
<b>Capital Outlay</b>	<b>185,891</b>	<b>185,891</b>	<b>50,891</b>	<b>76,000</b>

## Debt Service

According to the GASB, municipal debt should not exceed 5% of the Town's equalized value of \$334,693,400; this would equate to over \$16,734,670. The Town has been conservative in its debt and currently debt is less than .13% of its equalized value. The only debt the Town currently has is a GO bond for the construction of the new Town Garage on Bowers Road. The loan in the amount of \$600,000 taken in 2016 at 3.5% interest has one payment in the spring. The final payment will be made in 2036.

DEBT SERVICE 58000	2024 Budget	Through 9/30	2024 Projected	2025 Budget
P&I: Highway Garage 58221	41,724	41,724	41,724	41,724
<b>Debt Service</b>	<b>41,724</b>	<b>41,724</b>	<b>41,724</b>	<b>41,724</b>

## Reserve Fund Balances

The Town currently has funds available in four Reserve Fund accounts. Funds are added to these accounts through the Capital Outlay Fund. The DPW Equipment fund will use all 2025 funds for the purchase of a new mower.

Elkhorn Fire Truck*	Balance 12.31.23	2024 Budget	Est. Balance 12.31.24*	2025 Budget
	291,081	7,239	298,320	-

\*Funds were reallocated from this fund to Road Construction in the 2

DPW Equipment	Balance 12.31.23	2024 Budget	Est. Balance 12.31.24	2025 Budget
	-	10,000	-	22,500

General Fund Reserve*	Balance 12.31.23	2024 Budget	Est. Balance 12.31.24	2025 Budget
	-	150,000	150,000	30,000

This brings the fund to \$180,000, 20% of operating expenses